AMENDMENTS TO THE CLAIMS

Please cancel claims 1-14 and 21-23, such that the status of the claims is as follows:

1-14 (Canceled)

15. (Original) A perpendicular write head for perpendicular recording on a magnetic medium, the perpendicular write head comprising:

a write pole;

a magnetic gap; and

a return pole spaced from the write pole by the magnetic gap and having a greater thickness than the write pole, the return pole having a permeability which is less at an edge closest to the write pole and greater at an edge furthest from the write pole.

16. (Original) The perpendicular write head of claim 15, wherein the return pole is formed of a plurality of layers, each succeeding layer having greater permeability.

17. (Original) The perpendicular write head of claim 15, wherein a ratio of permeability between adjacent layers is approximately constant.

18. (Original) The perpendicular write head of claim 15, wherein the return pole has a shape selected from the group consisting of rectangular, round, and elliptical.

19-23. (Canceled)